

Issue Paper Number 00-032



BOARD OF EQUALIZATION
KEY AGENCY ISSUE

- ☐ Board Meeting
- ☐ Business Taxes Committee
- ☒ Customer Services and Administrative Efficiency Committee
- ☐ Legislative Committee
- ☐ Property Tax Committee
- ☐ Other

Amendments to the Rules of Practice

I. Issue

Shall the Board authorize publication of the attached amendments to the Rules of Practice (Exhibit A)?

II. Staff Recommendation

Staff recommends that the Board authorize publication of the attached amendments to the Rules of Practice (Exhibit A).

III. Other Alternative(s) Considered

Staff received interested party comments on the initial draft of the proposed amendments. Many of the suggestions made by interested parties have been incorporated into these proposed amendments. The suggestions and comments that were not incorporated into the proposed amendments are addressed in Exhibit C, Interested Party Comments and Staff Responses.

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IV. Background

The Rules of Practice are designed to provide consistency in the hearing procedures applicable to the various tax and fee programs administered by the Board. Periodic review and, when necessary, amendment ensures that the Rules of Practice accurately reflect the hearing procedures used by the Board.

An interested parties meeting regarding the proposed amendments was held on July 11, 2000. The comments that were received at the meeting, or in writing prior to the meeting, were either incorporated into the proposed amendments or addressed in Exhibit C.

V. Staff Recommendation

Staff recommends that the Board authorize publication of the attached amendments to the Rules of Practice (Exhibit A).

A. Description of the Staff Recommendation

Exhibit B provides a brief description of each proposed amendment to the Rules of Practice.

B. Pros of the Staff Recommendation

The proposed amendments will further clarify the hearing procedures used at the Board.

C. Cons of the Staff Recommendation

Staff has received interested party comments in opposition to several of the proposed amendments. These comments are set forth in Exhibit C.

D. Statutory or Regulatory Change

None.

E. Administrative Impact

The proposed amendments will further clarify the hearing procedures used at the Board.

F. Fiscal Impact

1. Cost Impact

None.

2. Revenue Impact

None.

G. Taxpayer/Customer Impact

The proposed amendments will further clarify the hearing procedures used at the Board.

H. Critical Time Frames

None.

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Current as of: October 13, 2000